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DCBB102/DCAM102

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I Semester B.B.A. (Regular) and B.B.A (Aviation Management)

Degree Examination, December/January-2025/26

BUSINESS ADMINISTRATION

Fundamentals of Accounting

(NEP Semester Scheme R)

Paper: 1.2

Time : 2½ Hours

Maximum Marks : 60

Instructions to Candidates:

Answer should be written in English only.

SECTION-A

Answer any Five of the following questions. Each question carries Two marks.

(5×2=10)

1. a) What is book keeping?
- b) What is accounting period concept?
- c) What do you mean by Double Entry system?
- d) What is credit note?
- e) What is petty cash book?
- f) Give the meaning of outstanding Expenses.
- g) What is computerized Accounting?

SECTION-B

Answer any Four of the following questions. Each question carries Five marks.

(4×5=20)

2. State the Advantages of Tally Accounting software.
3. Journalise the following transactions

2025

- Jan 1st Vimal started business with 25,000
Jan 5th Bought goods for cash 25,000
Jan 6th Paid in to Bank 20,000
Jan 9th Sold goods for Cash 50,000
Jan 16th Purchased goods from Mr. 'X' 30,000
Jan 19th With draw from bank for personal use 2,500

[P.T.O.]



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4. Prepare Trial Balance and find out the missing figure from the following.

Particulars	Rs.
Purchases	1,00,000
Sales	1,50,000
Cash	90,000
Stock	35,000
Bank loan	75,000
Creditors	50,000
Debtors	1,50,000
Capital	?

5. Prepare Personal Account of Ms. Saanvi from the following transactions.

2025

- June 1st Debit balance of Saanvi 10,000
June 5th Bought goods from her 3,000
June 9th Sold goods to her worth 10,000
June 20th Received from her on account 9000
and allowed her discount 1000
June 26th Returned goods to her 500

6. From the following transactions prepare a simple cash Book

2025

- March 1st Balance of Cash in hand 3,00,000
March 7th Sold goods for Cash 5,00,000
March 12th Cash purchases 3,00,000
March 20th Received Commission 5,000
March 24th Paid to Shiva on Account 1,00,000
March 30th Paid Rent 5,000

SECTION-C

Answer any Two of the following questions. Each question carries Twelve marks.

(2×12=24)

7. Enter the following in proper subsidiary Books

2025

- April 1st Purchased from pinki Silk Sarees 200 silk sarees @ Rs. 2500 each.
April 5th Bought from Nagesh and Co. 100 Kanchi silk Sarees @ Rs.5000 each.
April 7th Sold to Kumar on Account 25 printed sarees @ Rs.3000 each 50 Kanchi sarees @ Rs. 12000 each.



- April 8th Claimed for damages from pinki silks sarees Rs. 500
April 9th Returned damage goods to nagesh and Co. 5 Kanchi sarees
April 12th Purchased from Roopa silks 150 Mysore silk sarees @Rs. 2500 each less trade discount at 10%
April 15th Sold to leala on account 20 printed sarees @ Rs. 3000 each
April 20th Sold to Kusum sarees 40 handloom sarees @ Rs.5000 each
April 21st Returned to Roopa silks, 25 mysore silk sarees
April 27th Returned from kusum, sarees 10 handloom sarees.

8. Enter the following transactions in three column cash Book.

2025

- Oct 1st Commenced business with cash 1,00,000
Oct 2nd Opened a bank account with 50,000
Oct 3rd Anu paid us Rs. 4,900 in full settlement of her account Rs.5000
Oct 5th Purchased goods for cash Rs.5000
Oct 8th Draw cheque for personal use Rs.2000
Oct 10th Draw Cheque for personal use Rs.2000
Oct 12th Bought goods for Rs.1,500 and paid by paid cheque immediately.
Oct 15th Received for cash sales Rs.10,000
Oct 20th Paid salaries Rs.5,000
Oct 23rd Nagesh directly paid into our bank Rs.10,000
Oct 25th Cash deposited into bank Rs.3000
Oct 28th Received Commission Rs.1000
Oct 30th Sold goods for cash Rs.6000 and remitted the same into the Bank.

9. From the following Trial Balance prepare final accounts for the year ended 31-03-2025, after taking into the following adjustments.

- a) Closing stock Rs.9,500
b) Depreciate Machinery at 10% p.a
c) Rent Prepaid Rs.3,00 and Salary out standing Rs.250

Particulars	Debit Rs.	Credit Rs.
Plant and Machinery	6,000	-
Buildings	10,000	-
Capital	-	50,990
B/R and B/P	2,500	3,500



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Purchases and Sales	16,000	25,400
Returns	200	250
Discount	85	165
Drs and Crs	9000	5000
Stock Opening	6000	-
Salaries	31,100	-
Freight	400	-
Carriage out wards	240	-
Rent	1,400	-
Advertisement	600	-
Cash at Bank	1,780	-
Total	85,305	85,305

SECTION-D

Answer any One of the following question. Which carries Six marks.

(1×6=6)

10. Prepare a Bank Reconciliation Statement with imaginary figures.
 11. Prepare Analytical Petty cash Book with imaginary figures.
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